



COLLABORATE14

TECHNOLOGY AND APPLICATIONS FORUM  
FOR THE ORACLE COMMUNITY

# Rev Up Your Revenue Recognition with EBS R12

Session ID#: 13935

Prepared by:  
Karen Brownfield  
Practice Director  
[Infosemantics.com](http://Infosemantics.com)



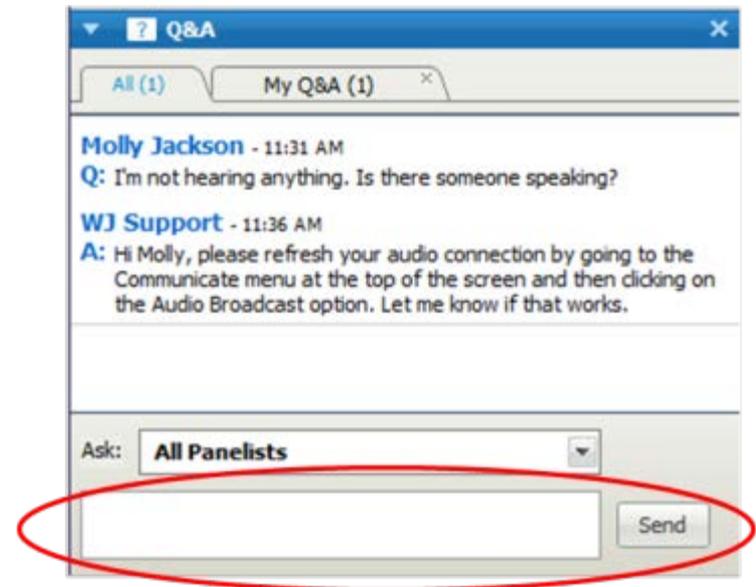
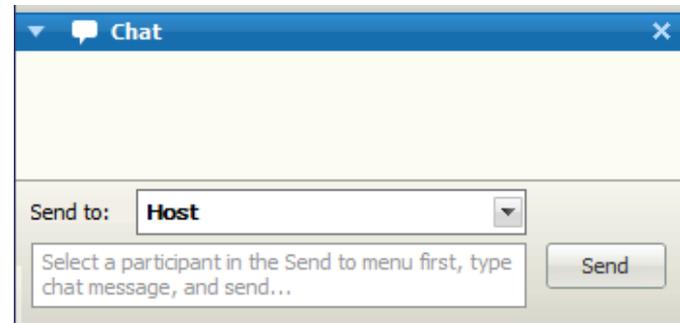
**REMINDER**

Check in on the  
COLLABORATE mobile app

# Webinar Mechanics



- Submit text questions.
- Q&A addressed at the end of the session. Answers will be posted within two weeks on our new LinkedIn Group, EBS Answers:  
<http://www.linkedin.com/groups/EBS-Answers-4683349/about>
- Everyone will receive an email within 24 hours with a link to view a recorded version of today's session.
- Polling questions will be presented during the session. If you want CPE credit for this webinar, you must answer all of the polling questions.



# Objectives

**Objective 1:** Understand the new R12 functionality related to revenue recognition, such as event and contingency based recognition.

**Objective 2:** Define the revenue recognition process.

**Objective 3:** Describe the different revenue recognition methods.



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*Company Overview: Incorporated 2007 • Helene Abrams, CEO*

## *e*prentise Can...

-  Consolidate Multiple EBS Instances
-  Change Underlying Structures and Configurations
  - Chart of Accounts, Other Flexfields
  - Inventory Organizations
  - Operating Groups, Legal Entities, Ledgers
  - Calendars
  - Costing Methods
-  Resolve Duplicates, Change Sequences, IDs
-  Separate Data

## ...So Our Customers Can:

-  Reduce Operating Costs and Increase Efficiencies
  - Shared Services
  - Data Centers
-  Adapt to Change
  - Align with New Business Initiatives
  - Mergers, Acquisitions, Divestitures
  - Pattern-Based Strategies
    - Make ERP an Adaptive Technology
-  Avoid a Reimplementation
-  Reduce Complexity and Control Risk
-  Improve Business Continuity, Service Quality and Compliance
-  Establish Data Quality Standards and a Single Source of Truth



# About the Speaker

- Oracle Ace 
- Oracle Certified Specialist (EBS and Fusion) 
- Over 20 years E-Business Suite support
- OAUG Board 1994-2009, 2014-2015, former President
- Member ATG Customer Advisory Board
- Co-Chair Oracle EBS User Management SIG
- Over 100 presentations worldwide
- Co-author multiple books on E-Business Suite



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# Infosemantics<sup>SM</sup>

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- Established in 2001
- SBA 8(a) Small Business disadvantaged company
- GSA Schedule contract GS-35F-0680V
- Texas State HUB vendor
- For more information, check out our web site at [www.Infosemantics.com](http://www.Infosemantics.com)
  - R12.1.3, R12.2, OBIEE public vision instances
  - Posted presentations on functional and technical topics



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# Agenda

- Overview
- Invoice and Accounting Rules
- The Process
- Event Based Revenue Management
- Revenue Accounting Management (RAM) Wizard
- COGS
- References
- Questions



# Overview

- Revenue Recognition – the ability to spread out revenue for a transaction across multiple periods or (R12) delay recognition until the occurrence of an event
- The default is “Immediately”, i.e. GL Date of the Transaction
- Methods
  - None – equivalent to Immediate
  - Accounting Rules – similar functionality exists in 11i
  - Event Based
  - Revenue Accounting Management (RAM) Wizard



# Invoice and Accounting Rules



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# Invoice Rules

- Required if need to use Accounting Rules
- Govern recognition of Receivables (not Revenue)
- Oracle seeds two types
  - Bill in Advance – uses start of Revenue recognition cycle
  - Bill in Arrears – uses end of Revenue recognition cycle
- No user-defined types allowed
- Assigned at invoice header
- Only applicable when class = Invoice
  - Credit / Debit Memo inherit rule from associated invoice



# Accounting Rules

- Govern recognition of Revenue
- Oracle seeds one type
  - Immediate – 100% recognized immediately
    - Assumes Period Type is Month – this can be changed
- Can define own rules
- Assigned at line level so each line can have a different rule
- Only applicable when class = Invoice
  - Credit / Debit Memo inherit rule from associated invoice
- Navigation from Receivables Manager
  - Setup > Transactions > Accounting Rules



# Accounting Rules

- % must = 100 but can be different each period
- Can specify exact day to be recognized if set Period to 'Specific Date'
- Period must match Calendar period type

The top screenshot shows the 'Accounting Rules (Receivables, Vision Operations (USA))' window. The Name is 'Immediate', Description is 'Recognize Immediately', Type is 'Fixed Schedule', Period is 'Month', and Number of Periods is '1'. The 'Active' checkbox is checked, and 'Deferred revenue' is unchecked. The Schedule table has one row: Period 1, Percent 100, Date [ ].

Period	Percent	Date	[ ]
1	100		

The bottom screenshot shows the same window with Name '3 Months, Fixed, Non Deferred', Description '3 Months, Fixed, Non Deferred', Type 'Fixed Schedule', Period 'Month', and Number of Periods '3'. The 'Active' checkbox is checked, and 'Deferred revenue' is unchecked. The Schedule table has three rows: Period 1 (33.3333%), Period 2 (33.3333%), and Period 3 (33.3334%). The Total is 100.

Period	Percent	Date	[ ]
1	33.3333		
2	33.3333		
3	33.3334		

Total 100



# Example – Fixed Schedule Deferred Revenue Flag Checked

- RAM wizard must be used to set the starting period
- Not available for Bill in Arrears
- Note – impact of checking “Deferred revenue” flag shown later

The screenshot shows the 'Accounting Rules (Receivables, Vision Operations (USA))' window. The 'Name' field is '3 Months, Fixed, Deferred', 'Description' is '3 Months, Fixed, Deferred', 'Type' is 'Fixed Schedule', and 'Period' is 'Month'. The 'Number of Periods' is '3'. The 'Deferred revenue' checkbox is checked and highlighted with a red box. The 'Schedule' table is as follows:

Period	Percent	Date	[ ]
1	50		
2	25		
3	25		

Total: 100



# Example – Variable Schedule

- Show % for first period specified
- Remaining periods / % entered per invoice
- Number of periods not specified

Accounting Rules (Receivables, Vision Operations (USA))

Name: Variable 15 Per Month 1  
Type: Variable Schedule  
Period: Month

Description:   
 Active  
Number of Periods:   
 Deferred revenue [  ]

Schedule

Period	Percent	Date	[ ]
1	15		

Total:



# Example – Daily Revenue Rate All Periods and Partial Period

- Start Date and End Date / Duration specified for each invoice
- Schedule not needed

Accounting Rules (Receivables, Vision Operations (USA))

Name:  Description:

Type:   Active

Period:  Number of Periods:

Deferred revenue [ ]

Schedule

Period	Percent	Date	[ ]
1	0		

Accounting Rules (Receivables, Vision Operations (USA))

Name:  Description:

Type:   Active

Period:  Number of Periods:

Deferred revenue [ ]

Schedule

Period	Percent	Date	[ ]
1	0		

Total



# Type

- Fixed Schedule – even division across all periods
  - In 11i, called Fixed Duration
- Variable Schedule – number of periods is specified during invoice entry
  - Can specify % for first period
  - In 11i, called Variable Duration
- Daily Revenue Rate, All Periods
  - Start Date, End Date / Duration specified at invoice entry
  - Calculation based on days in period
    - Partial period counted as days left in period
  - Added to 11i in PF.G via patch 5684129



# Type

- Daily Revenue Rate, Partial Periods
  - Start Date, End Date / Duration specified at invoice entry
  - Calculation for partial period based on partial days in period
  - Calculation for full period = (total – partial) / # full
  - Added to 11i in FP.G via patch 5684129



# Example - \$900, start Jan 14 End April 13 (90 days)

GL Date	Period	Days in Period	Daily Revenue Rate, All Periods	Daily Revenue Rate, Partial Periods	Fixed Schedule	Variable Schedule
Jan 14	January	18	180	180	225	180
Feb 14	February	28	280	295	225	240
Mar 14	March	31	310	295	225	240
Apr 13	April	13	130	130	225	240

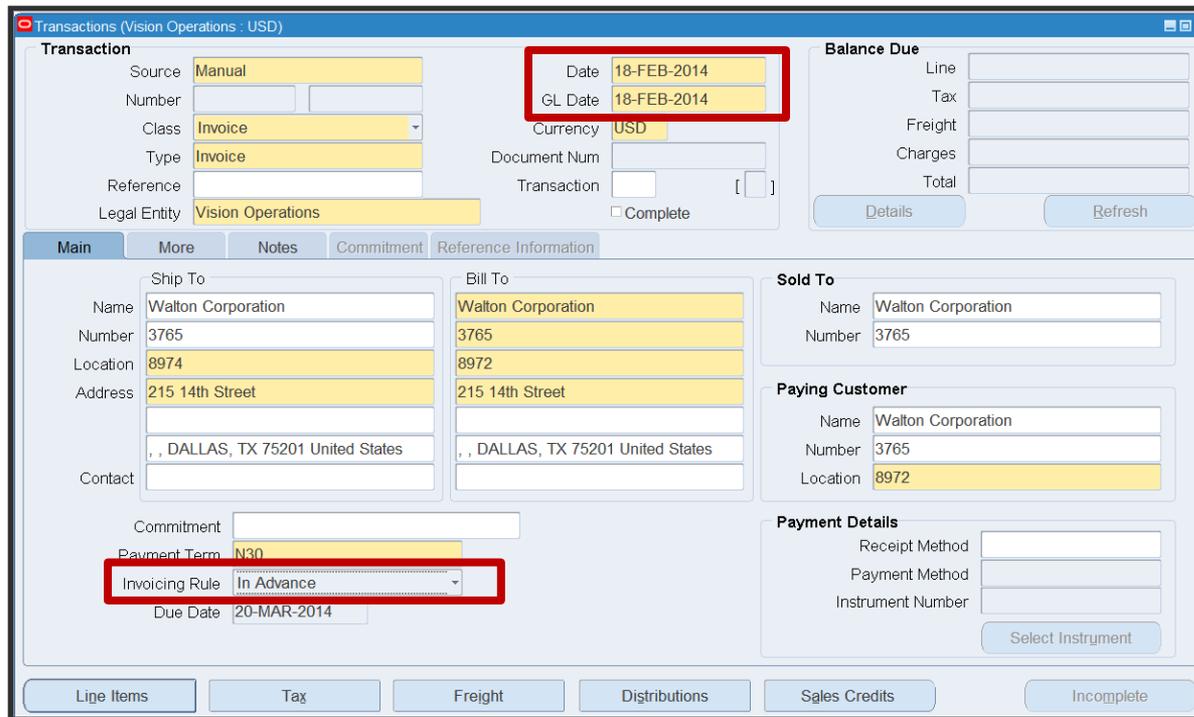
- Note: Variable Schedule slated to take 20% first period



# Affect on Transaction

## ■ Invoice Rule

- If used, **MUST** be specified before moving to Lines page
  - No changes to invoice rule allowed after moving to Lines page



The screenshot displays the Oracle Transactions (Vision Operations) interface for a USD transaction. The 'Transaction' section includes fields for Source (Manual), Date (18-FEB-2014), GL Date (18-FEB-2014), Class (Invoice), Type (Invoice), and Legal Entity (Vision Operations). The 'Balance Due' section shows fields for Line, Tax, Freight, Charges, and Total. The 'Main' tab is active, showing 'Ship To' and 'Bill To' information for Walton Corporation. The 'Invoicing Rule' dropdown is set to 'In Advance', and the 'Due Date' is 20-MAR-2014. The 'Payment Details' section includes fields for Receipt Method, Payment Method, and Instrument Number.



# Affect on Transaction

## ■ Invoice Rule

- In Advance – recognized Receivable on the GL date associated with the first period of the schedule (start date entered on the line)
- In Arrears – recognizes Receivable on the GL date associated with the last period of the schedule (end date entered on the line or calculated end date based on start date and number of periods entered on the line)
- Null – uses GL Date entered / defaulted
  - Unless Revenue Policies impose a Contingency, this is equivalent to Immediate



# Affect on Transaction

- Invoice Rule In Arrears – GL Date and Transaction Date will change when invoice saved based on number of periods entered in rule
  - GL Date becomes either the End Date specified or the same date in the last period of the revenue recognition schedule
  - Transaction Date = GL Date – 1
    - If 11.i.AR.N, 11i.AR.O or R12.0/12.1 patch 6350680 is applied, transaction date is not altered
  - Pop-up messages will detail new dates
  - Can change dates back to original date or any other date



# Affect on Transaction

## ■ Accounting Rule

- All Lines must be associated with an accounting rule if invoice rule specified, even if accounting rule = Immediate

The screenshot shows the 'Lines' window in Oracle Financials. At the top, summary statistics are displayed: Transaction Total 107.00, Lines 100.00, Tax 7.00, and Freight 0.00. Below this is a navigation bar with tabs: Main, Sales Order, Tax Exemption, Rules (highlighted with a red box), Ship To Information, and More. The main area contains a table with the following data:

Num	Item	Description	Accounting	Duration	Start Date	End Date
1		Test of Contingency 1	3 Months, Fixed, Deferred	3	15-FEB-2014	
2		Test of Contingency 2	3 Months, Fixed, Non Deferred	3	18-FEB-2014	

A 'Note' dialog box is open in the foreground, containing the text: 'APP-AR-11425: GL date has been set to 15-FEB-2014.' with an 'OK' button.

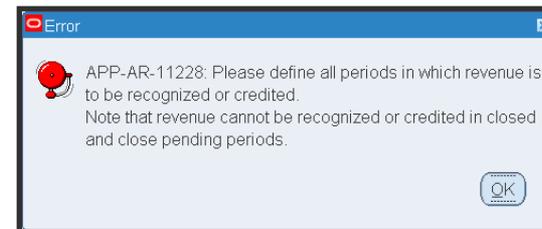
- Note that one rule has Deferred Flag checked



# Affect on Transaction

## ■ Accounting Rule

- If Type = “Daily Revenue Rate, All Periods” or “Daily Revenue Rate, Partial Periods”, enter rule start/end date, do not enter duration
- If Type = “Variable Schedule”, enter # of periods
- If Type = “Fixed Schedule”, enter start date (# periods specified in the rule)
- Calendar must be defined through last period (periods do not have to be open or future)
- Period type on rule must match ledger calendar
- Can be changed until Revenue Recognition runs, then rule cannot be updated



# Affect on Transaction

- View Accounting / Distributions will only show “model” rows until Revenue Recognition is run
- Unearned Revenue becomes Unbilled Revenue if Invoice Rule = In Arrears

Distributions (Vision Operations)

Sets For All Lines

Trans Line	Detail Line	Class	GL Account	%	Comments
		Receivable	01-000-1210-0000-000	100.0000	
		Rounding Distribution	01-740-7827-0000-000	100.0000	
1		Revenue	01-430-4110-0000-000	100.0000	
1	1	Tax	01-000-2520-2122-000	100.0000	
1	2	Tax	01-000-2520-2122-000	100.0000	
1	3	Tax	01-000-2520-2122-000	100.0000	
1		Unearned Revenue	01-000-2550-0000-000	100.0000	
2		Revenue	01-430-4110-0000-000	100.0000	
2	1	Tax	01-000-2520-2122-000	100.0000	

Description: Operations-No Department-Accounts Receivable \- Bil-No Sub Account-No Product

Tax Account:

Description:

Line Amount:  Accounting Rule:

Line Type:



# Affect on Transaction

- After Revenue Recognition

Distributions (Vision Operations)

Accounts For All Lines

Trans Line	Detail Line	Class	GL Account	GL Date	%	Distribution Amount [ ]
		Receivable	01-000-1210-0000-000	15-FEB-2014	100.0000	107.00
		Rounding Distribution	01-740-7827-0000-000	15-FEB-2014	100.0000	0.00
1	1	Tax	01-000-2520-2122-000	15-FEB-2014	100.0000	1.25
1	2	Tax	01-000-2520-2122-000	15-FEB-2014	100.0000	0.00
1	3	Tax	01-000-2520-2122-000	15-FEB-2014	100.0000	0.50
1		Unearned Revenue	01-000-2550-0000-000	15-FEB-2014	100.0000	25.00
2		Revenue	01-430-4110-0000-000	18-FEB-2014	33.3333	25.00
2		Revenue	01-430-4110-0000-000	18-MAR-2014	33.3333	25.00
2		Revenue	01-430-4110-0000-000	18-APR-2014	33.3334	25.00

- Here we see impact of Deferred revenue flag – program did not spread revenue – must use RAM wizard



# If Rules are Assigned to Item

- Used in transfer from OM or when manually enter item on invoice
- Navigation from Receivables Manager
  - Setup > Transactions > Items > Define Items
- Manual entry of invoice
  - Invoice rule must be entered on header, will not default from item
- If invoice has accounting rule, passes through Revenue Recognition engine, even if rule = Immediate
  - Change from 11i (11i behavior caused grouping rules to fail)



# Poll Question



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# The Process



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# Revenue Recognition Process

- All invoices with an invoicing rule are tagged for revenue recognition processing
- Invoices pending revenue recognition are stored in the queue AR\_REV\_REC\_Q
- Methods of running Revenue Recognition
  - From the Transaction Tools menu (R12 only)
    - Create Accounting
      - Does not run Revenue Recognition if choose “Create Draft Accounting”



# Revenue Recognition Process

- Methods of running Revenue Recognition (cont.)
  - Standalone process in batch mode
    - Control > Accounting > Revenue Recognition
    - Select either ‘Revenue Recognition’ or ‘Revenue Recognition Master Program’ (latter used for high volume and servers with 2+ processors)
      - Parameters for Revenue Recognition
        - » Print Format – Summary or Detail
        - » Commit Work – Yes or No
      - Parameters for Revenue Recognition Master Program
        - » Print Format – Summary or Detail
        - » Number of Workers



# Revenue Recognition Process

- Methods of running Revenue Recognition (cont.)
  - Implicitly via Submit Accounting (NOT Create Accounting)
    - Control > Requests > Run
    - Parameters – Accounting Mode cannot = Draft
    - Revenue recognition report is always Summary mode
  - (11i) Transfer to General Ledger
    - Control > Requests > Run
    - Revenue recognition report is always Detail mode



# Event Based Revenue Management



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# Event Based Revenue

- Adds contingencies to Invoice and Accounting Rules
  - Time Based – based on passage of time
  - Payment Based – based on collection of monies
    - Example: High risk customer
  - Others (examples)
    - Acceptance by Customer
    - Proof of Delivery



# Event Based Utilizes

- Revenue Policies – set of rules defined at Operating Unit level that apply to all invoices for that operating unit
  - Detected deviations result in assignment of Revenue Contingency
- Revenue Contingencies – Terms or Conditions that prevent revenue from being immediately recognized
  - Can apply to groups of invoices based on defined criteria
  - Each Contingency has a corresponding Removal Event



# Setup Process

- (Optional) Define Revenue Policies
- Define Revenue Contingencies (if seeded ones insufficient)
- (Optional) Define Assignment Rules
- Either Revenue Policy or Assignment Rule (or both) must exist to invoke Contingency

- Setups Available from Revenue Management Super User

- To add to Receivables Manager responsibility
  - See definition of Revenue Management Main Menu
  - Add functions/menus in seq 1,3,4,5,6 (12.1.3) or seq 5,15, 20,25,30 (12.2.3) to Receivables Manager responsibility menu

Seq	Prompt	Submenu	Function	Description	Grant
10			Revenue Management		<input checked="" type="checkbox"/>
20		Revenue Management Gl			<input checked="" type="checkbox"/>
30			Revenue Policy		<input checked="" type="checkbox"/>
40	Revenue Policy		Revenue Policy Definition		<input checked="" type="checkbox"/>
50	Revenue Contingi	Contingencies Definition			<input checked="" type="checkbox"/>



# Revenue Policy

- Navigation from Revenue Management Super User
  - Revenue Policy > Revenue Policy
- Optional
- Evaluates all invoices in entire operating unit without exceptions
- Two types of Policy
  - Credit Classification
  - Policy Thresholds (two types)
    - Refund Period in Days
    - Standard Payment Term in Days
- Applies Contingencies if policies met / violated



# Revenue Policy

Navigator ▾ Favorites ▾ 🔔 (18)

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## Revenue Policy

Operating Unit  ▾

---

### Credit Classifications

Enter up to three credit classification values. Revenue of a transaction will be deferred when its credit classification matches any of the values below.

Credit Classification 1  ▾

Credit Classification 2  ▾

Credit Classification 3  ▾

---

### Policy Thresholds

Revenue of a transaction will be deferred when its refund policy or payment term exceeds the values below.

Standard Refund Policy   
(In Days)

Standard Payment Term   
(In Days)

Applies 'Customer Creditworthiness' Contingency

Applies 'Extended Payment' Contingency



# Revenue Policy

The screenshot displays the Oracle Revenue Management interface. The main window is titled "Transactions (Vision Operations : USD)" and shows a transaction form for "Manual" source, "Invoice" class, and "Invoice" type. The transaction number is 12027, and the due date is 19-MAY-2014. The customer is "Bay Circle Systems" with account number 2123. The location is "30010 Enterprise Avenue ALAMEDA, CA 94501".

An inset window titled "Customers" shows the customer account details for "Bay Circle Systems" (Account Number 2123, Registry ID 10938). The "Credit and Collection" section is highlighted, showing a "Credit Classification" of "New Customer" and a "Review Cycle" of "Monthly". A callout points to this section with the text "Credit Classification from Customer Site".

Another callout points to the "Payment Term" field, which is set to "Net 90", with the text "Terms > 85 Days".

The bottom of the screen shows navigation buttons for "Line Items", "Tax", "Freight", "Distributions", "Sales Credits", and "Incomplete".



# Report Shows Applied Contingencies

Contingency Based Deferred Revenue Page: 1

Organization Name: Vision Operations (USA)  
Functional Currency: USD

Customer Name	Invoice Number	GL Date	Line Num	Item Description	Line Amount	Credit Memo Amount	Net Unscheduled Revenue	Accounting Rule Name	Revenue Contingency	Contingency Removal Event	Contingency Expiration Date	Contingency Removal Date
Bay Circle Syst	12028	18-FEB-14	1	Test Contingen	100	0	100		Extended Payment	Customer Credit		
Total					100	0	100					
Total					100	0	100					
Report Total					100	0	100					

\*\*\* End of Report \*\*\*

- This report will show all applied contingencies that will prohibit recognition until contingency either expires (run Revenue Contingency Analyzer) or is manually removed (RAM wizard)
- Replaces 11i “Deferred Revenue Audit Trail” report



# Revenue Contingency

- Can be used w/o creating Revenue Policy or used to refine Policy for select groups of invoices
- 13 Contingencies seeded by Oracle, can create additional ones
- Each Contingency will need a Removal Event to release the contingency
- Navigation from Revenue Management Super User
  - Revenue Contingencies > Contingencies Definition



# Revenue Contingency – Event Based

Navigator Favorites (18)

### Revenue Contingency : Pre-Billing Acceptance

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#### General Information

Deferral Reason	<b>Pre-Billing Acceptance</b>	Start Date	<b>02-May-2005</b>
Description	<b>Pre-Billing Acceptance</b>	End Date	
Notes			

---

#### Related General Policy

Indicate which policy should be considered for this deferral reason. This deferral reason will be defaulted based on the user defined rules if the selected refund or payment policy is violated, or if the credit classification is matched

- Refund Policy
- Payment Term Policy
- Credit Classification
- None  
Select None if you do not want to consider any policy.

**Association with Revenue Policy is optional**

---

#### Deferral Reason Removal Event

Specify the event that will remove the deferral reason.

Removal Event **Invoicing**

**Specify Removal Event**

---

#### Optional Time Attributes

Optionally enter removal event attributes and days that indicate the timeline for deferral reason removal.

Event Attribute This attribute defines a timeline for contingency removal.

Days Added to Event Attribute

**Modify Removal Event using Attributes**

[Return to Revenue Contingencies Search Page.](#)



# Revenue Contingency – Time Based

Navigator Favorites (18)

### Revenue Contingency : 3-day Refund

Update

**General Information**

Deferral Reason	<b>3-day Refund</b>	Start Date	<b>19-Feb-2014</b>
Description	<b>Refund Deferral Reason</b>	End Date	
Notes			

**Related General Policy**

Indicate which policy should be considered for this deferral reason. This deferral reason will be defaulted based on the user defined rules if the selected refund or payment policy is violated, or if the credit classification is matched

- Refund Policy
- Payment Term Policy
- Credit Classification
- None  
Select None if you do not want to consider any policy.

**Deferral Reason Removal Event**

Specify the event that will remove the deferral reason.

Removal Event **Contingency Expiration**

**Optional Time Attributes**

Optionally enter removal event attributes and days that indicate the timeline for deferral reason removal.

Event Attribute	<b>Transaction Date</b>
	<small>This attribute defines a timeline for contingency removal.</small>
Days Added to Event Attribute	<b>3</b>

Return to Revenue Contingencies Search Page.

Update

Need Time Attributes or Expiration Date can't be calculated



# Assignment Rules

- Tells Revenue Management Engine when to apply a contingency
- Used when Revenue Policy doesn't provide sufficient criteria
- Navigation from Revenue Management Super User
  - Revenue Contingencies > Assignment Rules



# Assignment Rules

Navigator Favorites (18)

### Create Rule

\* Indicates required field

Rule Object Name **AR Deferral Reasons (In Use)** Rule Object Type **Valueset** Cancel Apply

---

#### General Information

\* Rule Name  Result: Revenue Contingency  
 Enabled Name  Explicit Acceptance  
Description

---

#### Criteria

Match All Criteria  
 Match Any Criteria

Parameter	Conditions	Case Sensitive	Value	Update	Delete
No results found.					

Parameter  Accounting Rule  
\* Condition  Batch Source  
Bill To Customer  
Bill To Site  
Customer Profile Class  
Inventory Item  
Memo Lines  
Operating Unit  
Ship To Customer  
Ship To Site  
Transaction Type

Add Values

Value	Meaning	Delete
Walton Corporation	Walton Corporation	

Add Criteria Cancel Cancel Apply



# Assignment Rules Test Cases

**Confirmation**  
One test was run, and it completed successfully.

**Assignment Rules**

Rules List | Parameters | **Test Cases**

Create test cases to confirm that the rules behave as expected. Rerun the test cases whenever the rules are modified to ensure that they continue to behave as expected.

Select Tests: Run | Create Test | Run All Tests

Select All | Select None

Select	Test Name ▲▼	Expected Result ▲▼	Update	Delete
<input checked="" type="checkbox"/>	Walton Corp	Explicit Acceptance		

- Ability to test whether Contingency setup will be applied as intended

Create Test Case

\* Indicates required field  
Enter parameter values and the expected result to create a test case. Test cases can be used to confirm that changes in the rules still behave as expected.

\* Test Name Walton Corp

**Parameters**

- Accounting Rule
- Batch Source
- Bill To Customer: Walton Corporation
- Customer Profile Class
- Inventory Item
- Memo Lines
- Operating Unit
- Ship To Customer
- Ship To Site
- Transaction Type

**Result**

Enter the expected results below or click on Get Results to evaluate the rules and automatically enter the result.

Add Values

Value	Meaning	Delete
Explicit Acceptance	Explicit Acceptance	

Active Rule

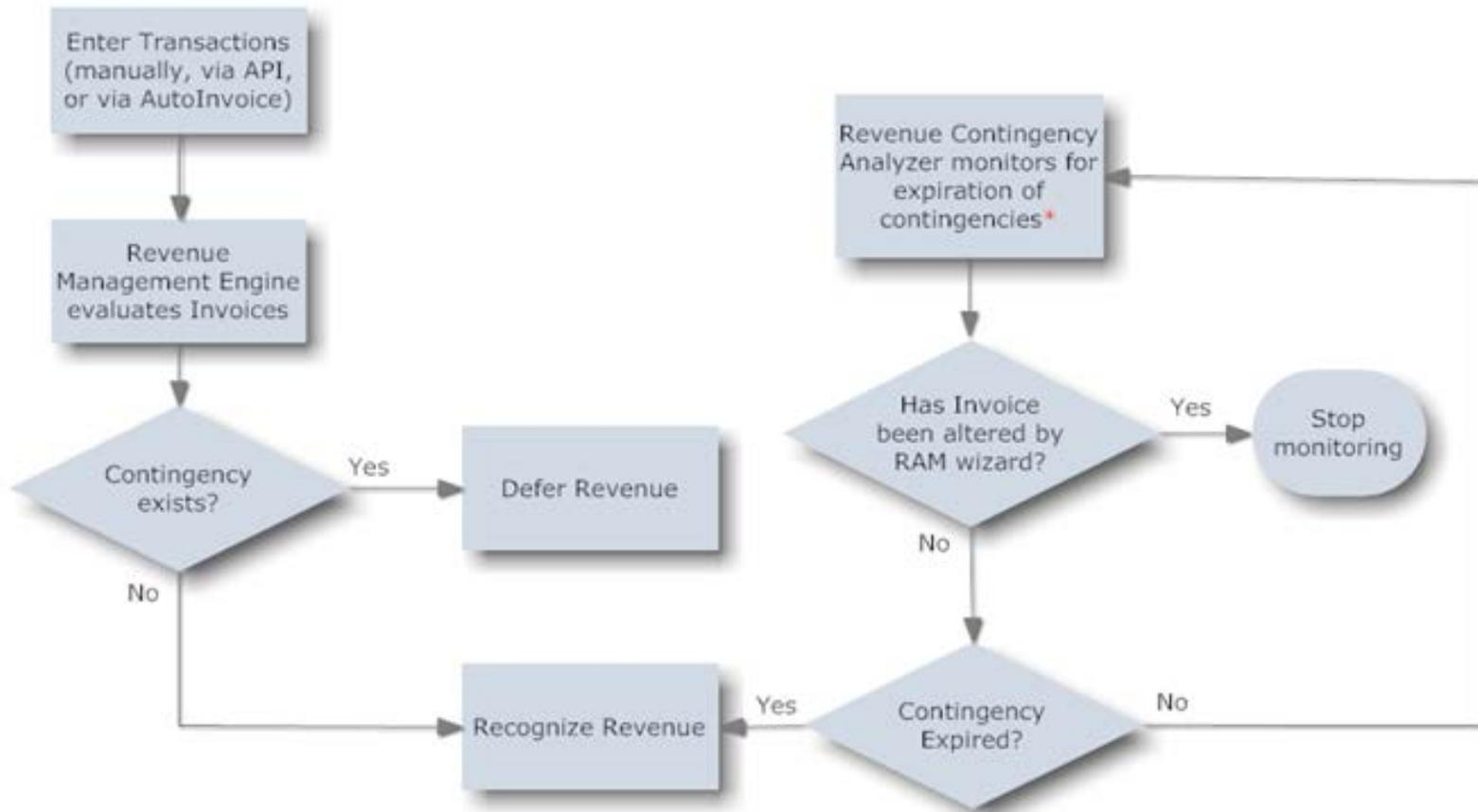


# How it Works

- Revenue Management Engine automatically evaluates and applies policies and contingencies
  - Additional Contingencies cannot be added in Transaction Workbench
  - Can be assigned using AutoInvoice
- Revenue Contingency Analyzer must be run to determine if contingencies have expired
  - Concurrent program
  - Runs automatically when Submit Accounting is run
- Revenue Recognition does not run against an invoice if other contingencies place in doubt the collectability of the invoice



# Evaluation Process



\* Concurrent process, that you can schedule to run on a periodic basis to continually monitor expiration of contingencies



# View Contingencies

- Navigation from Receivables Manager
  - Control > Accounting > Revenue Accounting

The screenshot displays the Oracle Revenue Accounting and Sales Credits interface. At the top, the window title is "Revenue Accounting and Sales Credits (Vision Operations: USD) - Bay Circle Systems, 12028". The interface is divided into several sections:

- Transaction Details:** Includes fields for Number (12028), Source (Manual), Reference, Customer Name (Bay Circle Systems), Type (Invoice), Date (18-FEB-2014), Currency (USD), and Revenue (Scheduled, Unscheduled: 100.00). A "Manage Revenue" button is visible.
- Line Revenue Contingencies:** A table with columns: Contingency, Description, Removal Event, Event Attribute, + Num Days, Estimated Expiration Date, and Contingency Removal Date. It lists "Customer Creditworthi" and "Extended Payment Ter".
- Line Distributions:** A table with columns: GL Date, Amount, % Class, Account, Manually Updated, and Action Number. It shows a distribution for "18-FEB-2014" with an amount of 100.00 and account "01-000-2550-0000-000".

This is the Ram Wizard  
For Inquiry only, use  
Personalizations to block  
display of button



# Seeded Contingencies and Removal Events Time Based

- Cancellation
- Fiscal Funding Clause
- Forfeitures
- Refund
- Contingency Expiration
- Contingency Expiration
- Contingency Expiration
- Contingency Expiration



# Seeded Contingencies and Removal Events Event Based

- Customer Creditworthiness
- Delivery
- Doubtful Collectability
- Explicit Acceptance
- Extended Payment Term
- Impaired Loans
- Installation
- Pre-Billing Acceptance
- Leasing Doubtful Collectability
- Payment
- Proof of Delivery
- Payment
- Customer Acceptance
- Payment
- Payment
- Customer Acceptance
- Invoicing
- Payment



# Poll Question



# Revenue Accounting Management (RAM) Wizard



**COLLABORATE14**

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# Use the RAM Wizard to:

- Adjust revenue
- Adjust sales credits
- Manage Revenue Contingencies
- Record early customer acceptance



# Prerequisites to Using RAM Wizard

- Set System Options
  - Enable 'Require Salesperson' system option
    - Must assign sales credit to all invoices that may be adjusted for either revenue or sales credits
    - To use only for revenue adjustments, can use seeded salesperson value of "No Sales Credit"
    - Not required to set up AutoAccounting to derive an Accounting Flexfield segment from the salesperson table
- Create Revenue Adjustment Reason Lookup Codes
  - 3 seeded, can add more



# Prerequisites to Using RAM Wizard

- Recognize Revenue – cannot adjust transactions with rules until Revenue Recognition program is run
- To enable adjustments to on-account credit memos, set profile option “AR: User invoice Accounting for credit” to No
  - Only on-account credit memos can be adjusted and only if this profile option is set to No



# After RAM is Used

- Invoice is no longer subject to automatic revenue recognition
- If adjustment does not cause all of revenue to be recognized, wizard will continue to be required to recognize any remaining revenue



# Process to Adjust Revenue

- Navigation from Receivables Manager
  - Control > Accounting > Revenue Accounting
- Query Transaction
- Choose Manage Revenue button
- Select type of adjustment and click Next
  - Modify Revenue Contingencies
  - Schedule Revenue
  - Unschedule Revenue
  - (if applicable) Record Acceptance
- Enter any criteria to limit lines that will be adjusted
- For partial adjustments, enter either amount or %
- For full amount, select “All Adjustable Revenue”



# Process to Adjust Revenue

- Select reason for adjustment
- Optionally add comments
- Optionally change GL Date – new date used if any of the following is true
  - No accounting rule exists on the line
  - Accounting Rule is for a single period
  - Deferred accounting rule exists for the line
    - New date is ignored if multi-period rule exists and is not deferred
  - View results in Action Results
- It is recommended that same adjustments be made to any related credit memos to keep accounting in sync



# Process to Manage Contingencies

- Navigation from Receivables Manager
  - Control > Accounting > Revenue Accounting
- Query Transaction
- Choose Manage Revenue button
- Select “Modify Revenue”
- Enter any criteria to limit lines that will be adjusted
- Select transaction line to be adjusted
- In “Line Revenue Contingencies” adjust either
  - Number of Days
  - Estimated Expiration Date



# Process to Manage Contingencies

- To expire a contingency, set Expiration Date to today's date
- If a parent-child relationship exists from OM, only the parent line can be adjusted as children inherit contingencies from their parent



# If a Receipt is Reversed

- If revenue was deferred due to payment-based contingency, then the previously earned revenue becomes unearned
  - If Pending Flag was applied (i.e. other contingencies haven't expired), pending flag removed



# Impact on Credit Memos

- Following on applicable if set profile option “Use Invoice Accounting for Credit Memos” to yes
- If no event-based contingencies, credit memo prorated between earned/unearned identical to invoice prorate
- If applied against invoice whose revenue was already manually adjusted via the RAM wizard, standard credit memo functionality is followed (i.e. prorated based on earned/unearned on the invoice)
  - Must use RAM wizard to make any adjustments



# Impact on Credit Memos

- Behavior dependant on original reason for revenue deferral
  - Payment-based contingency – credit memo charged to unearned revenue (not prorated between earned/unearned)
    - If amount of credit memo exceeds unearned revenue on invoice and “Allow overapplication” is checked on credit memo type, then overage is debited to unearned revenue
      - RAM wizard can be used to clear this overage
  - Time-based contingency – credit memo is prorated between earned and unearned based on invoice accounting. If multi-period rule exists on invoice it is applied to the credit memo



# Example – Enter Invoice

**Transaction**

Source: Manual  
Number: 12029  
Class: Invoice  
Type: Invoice  
Reference:   
Legal Entity: Vision Operations

Date: 18-FEB-2014  
GL Date: 18-FEB-2014  
Currency: USD  
Document Num: 100396  
Transaction: [ ] [ ]  
 Complete

**Balance Due**

Line:   
Tax:   
Freight:   
Charges:   
Total:   
Details Refresh

**Main** More Notes Commitment Reference Information

**Ship To**  
Name: Walton Corporation  
Number: 3765  
Location: 8974  
Address: 215 14th Street  
, , DALLAS, TX 75201 United States  
Contact:   
Commitment:   
Payment Term: N30  
Invoicing Rule: In Advance  
Due Date: 20-MAR-2014

**Bill To**  
Name: Walton Corporation  
Number: 3765  
Location: 8972  
Address: 215 14th Street  
, , DALLAS, TX 75201 United States  
Contact:   
Commitment:   
Payment Term: N30  
Invoicing Rule: In Advance  
Due Date: 20-MAR-2014

**Sold To**  
Name: Walton Corporation  
Number: 3765

**Paying Customer**  
Name: Walton Corporation  
Number: 3765  
Location: 8972

**Payment Details**  
Receipt Method:   
Payment Method:   
Instrument Number:   
Select Instrument

Line Items Tax Freight Distributions Sales Credits Complete

Specify Invoicing Rule

- Remember that Invoicing Rule cannot be specified after navigating to Lines



# Example – Enter Invoice

Lines (Vision Operations: USD) - Walton Corporation, 12029

Total Transaction Lines Tax Freight  
100.00

Main Sales Order Tax Exemption **Rules** Ship To Information More

Num	Item	Description	Accounting	Duration	Start Date	End Date	Last Period to Credit
1		Test of Contingency	Immediate	1	18-FEB-2014		

- Note that Accounting Rule is a required field because Invoice Rule was specified on the header



# Example – View Distributions

Distributions (Vision Operations)

Sets For All Lines

Trans Line	Detail Line	Class	GL Account	%	Comments	[ ]
		Receivable	01-000-1210-0000-000	100.0000		
		Rounding Distribution	01-740-7827-0000-000	100.0000		
1		Revenue	01-430-4110-0000-000	100.0000		
1	1	Tax	01-000-2520-2122-000	100.0000		
1	2	Tax	01-000-2520-2122-000	100.0000		
1	3	Tax	01-000-2520-2122-000	100.0000		
1		Unearned Revenue	01-000-2550-0000-000	100.0000		

- Accounting lines are “place holders”



# Example – View Distributions

Vision Operations (USA)
Revenue Recognition Program Execution Report

Detail

Summary By Account Class

---

Account Class	Accounted Debit Amount	Accounted Credit Amount
Receivable	107.00	0.00
Rounding	0.00	0.00
Distribution		
Tax	0.00	7.00
Unearned Revenue	0.00	100.00
	107.00	107.00

Execution Parameters

Concurrent Request ID : 7510689

Vision Operations (USA)      Revenue Recognition Program Execution Report      Report Date: 18-FEB-2014 9:45

Currency: USD      Page: 1 of

Transaction Type Invoice      New General Ledger Distributions: 6

Transaction Number 12029      Customer Walton Corporation

Account Class	GL Date	Accounting Flexfield	Currency	Amount	Accounted Amount
Receivable	18-FEB-14	01-000-1210-0000-000	USD	107.00	107.00
Rounding	18-FEB-14	01-740-7827-0000-000	USD	0.00	0.00
Distribution					
Tax	18-FEB-14	01-000-2520-2122-000	USD	2.00	2.00
Tax	18-FEB-14	01-000-2520-2122-000	USD	5.00	5.00
Tax	18-FEB-14	01-000-2520-2122-000	USD	0.00	0.00
Unearned Revenue	18-FEB-14	01-000-2550-0000-000	USD	100.00	100.00
				214.00	214.00

Summary



# Example – View Results

- From Transactions Workbench, Distributions tab

Distributions (Vision Operations)

Accounts For All Lines

Trans Line	Detail Line	Class	GL Account	GL Date	%	Distribution Amount [ ]
		Receivable	01-000-1210-0000-000	18-FEB-2014	100.0000	107.00
		Rounding Distribution	01-740-7827-0000-000	18-FEB-2014	100.0000	0.00
1	1	Tax	01-000-2520-2122-000	18-FEB-2014	100.0000	5.00
1	2	Tax	01-000-2520-2122-000	18-FEB-2014	100.0000	0.00
1	3	Tax	01-000-2520-2122-000	18-FEB-2014	100.0000	2.00
1		Unearned Revenue	01-000-2550-0000-000	18-FEB-2014	100.0000	100.00

- So, if accounting rule was Immediate, why wasn't revenue recognized???



# Example – View Results

- From Revenue Accounting page

The screenshot displays the Oracle Revenue Accounting and Sales Credits interface for a transaction. The window title is "Revenue Accounting and Sales Credits (Vision Operations: USD) - Walton Corporation, 12029". The "Transaction" tab is active, showing details for transaction number 12029, type Invoice, date 18-FEB-2014, and customer Walton Corporation. A "Revenue" summary shows 100.00 in the "Unscheduled" category. Below this is a table with columns: Line Num, Item, Description, Category, Amount, Scheduled, Unscheduled, Rule, and Duration. The first row shows Line 1, Item, Description "Test of Contingency", Category, Amount 100.00, Scheduled, Unscheduled 100.00, Rule "Immediate", and Duration 1. A red box highlights the "Line Revenue Contingencies" dropdown menu, which is expanded to show a table with columns: Contingency, Description, Removal Event, Event Attribute, + Num Days, Estimated Expiration Date, and Contingency Removal Date. The first row in this table shows "Explicit Acceptance", "Post-Billing Acceptance", "Customer Acceptar", and empty fields for the remaining columns.

Line Num	Item	Description	Category	Amount	Scheduled	Unscheduled	Rule	Duration
1		Test of Contingency		100.00		100.00	Immediate	1

Contingency	Description	Removal Event	Event Attribute	+ Num Days	Estimated Expiration Date	Contingency Removal Date
Explicit Acceptance	Post-Billing Acceptance	Customer Acceptar				

- Answer: Our Assignment Rule applied a contingency that blocked it



# Example – Record Acceptance

- Click Manage Revenue, choose Record Acceptance, select lines to modify, click Finish

The screenshot displays the Oracle Revenue Accounting and Sales Credits interface for Walton Corporation, 12029. The main window shows transaction details: Number 12029, Type Invoice, Revenue Scheduled 100.00, Source Manual, and Customer Name Walton Corporation. A table lists line items, with line 1 selected, having a description 'Test of Contingency'. Below this is a table for 'Line Revenue Contingencies' with one entry: 'Explicit Acceptance' with description 'Post-Billing A'.

Three modal windows are overlaid on the main interface:

- Manage Revenue Step 1:** A dialog box titled 'Choose one of the following:' with radio button options: 'Modify Revenue Contingencies', 'Unschedule Revenue', 'Schedule Revenue', and 'Record Acceptance' (which is selected).
- Manage Revenue Step 2:** A dialog box titled 'Choose which lines have been accepted' with radio button options: 'All Lines Requiring Acceptance' (selected), 'Specific Item Category', 'Specific Item (X)', and 'Line Number (Z)'. It also includes a 'GL Date' field set to '18-FEB-2014' and a 'Comments' field.
- Manage Revenue Step 3:** A dialog box titled 'Acceptance will be recorded for the following :'. It contains a table with columns 'Number', 'Item', 'Description', and 'Category'. The first row is populated with '1', 'Test of Contingency', and 'Category'.



# Example – Adjust Contingency

Transactions (Vision Operations : USD)

**Transaction**

Source: Manual Date: 19-FEB-2014  
 Number: 12030 GL Date: 19-FEB-2014  
 Class: Invoice Currency: USD  
 Type: Invoice Document Num: 100397  
 Reference: Transaction: [ ]  
 Legal Entity: Vision Operations  Complete

**Balance Due**

Line: 200.00  
 Tax: 0.00  
 Freight: 0.00  
 Charges: 0.00  
 Total: 200.00

Main More Notes Commitment Reference Information

Ship To: Name: [ ]  
 Bill To: Name: Worldwide Communications Number: 1141  
 Sold To: Name: Worldwide Communications Number: 1141

Payment Terms: 30 NET  
 Invoicing Rule: In Advance  
 Due Date: 21-MAR-2014

Instrument Number: XXXXXXXXXXXX0012

Select Instrument

Must run Rev Rec

General Information

\* Rule Name: Worldwide Refund  Enabled

Criteria

Match All Criteria  
 Match Any Criteria

Parameter	Conditions	Case Sensitive	Value	Update	Delete
Bill To Customer	In	No	Worldwide Communications		

Result: Revenue Contingency

Name: Refund  
 Description: Refund

Lines (Vision Operations: USD) - Worldwide Communications, 12030

Transaction	Lines	Tax	Freight
Total 200.00	200.00	0.00	0.00

Main Sales Order Tax Exemption Rules Ship To Information More

Num	Item	Description	Accounting	Duration	Start Date	End Date	Last Period to Credit
1		Test Refund Contingency	Immediate	1	19-FEB-2014		



# Example – Adjust Contingency

Manage Revenue Step 1

Choose one of the following:

- Modify Revenue Contingencies
- Unschedule Revenue
- Schedule Revenue
- Record Acceptance

Cancel

Choose Modify Revenue Contingencies

Manage Revenue Step 4

Transaction Line

Number	Item	Description	Category	Amount	Scheduled	Unscheduled	Rule	Duration
1		Test Refund Contin		200.00	0.00	200.00	Immediate	1

Line Revenue Contingencies

Trans Line	Contingency	Description	Removal Event	Event Attribute	Num + Days	Estimated Expiration Date	Contingency Removal Date
1	Refund	Refund Deferral Reasc	Contingency Expira			20-FEB-2014	...

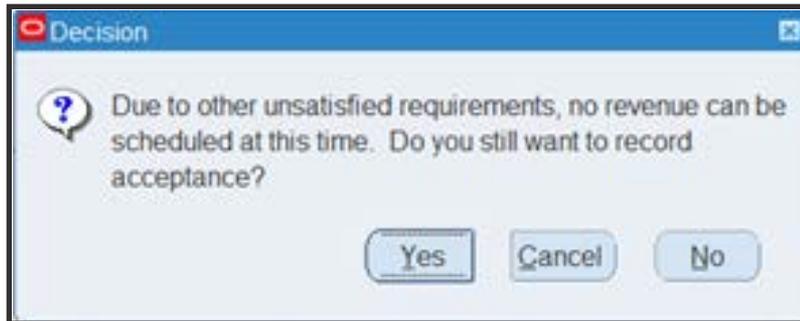
Enter Date

Cancel Back Finish

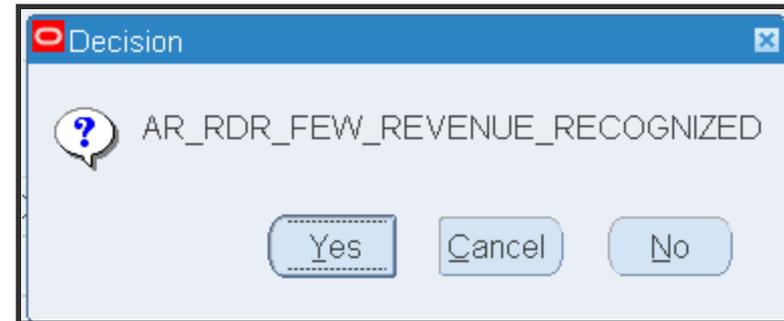


# Example – Adjust Fails...so

- 12.2.3 When click Finish, may get following message stating revenue cannot be applied



12.2.3



12.1.3

- Clicking Yes has no effect when this happens....so....



# Example – Manual Recognition

The image displays five sequential windows for 'Manage Revenue' steps:

- Step 1:** 'Choose one of the following:' with radio buttons for 'Modify Revenue Contingencies', 'Unschedule Revenue', 'Schedule Revenue' (selected), and 'Record Acceptance'.
- Step 2:** 'Optionally, limit the revenue adjustment to a particular salesperson's sales credit.' Includes a 'Salespersons' section with 'Name' and 'Group' input fields.
- Step 3:** 'Choose which lines to adjust' with radio buttons for 'All Lines (G)' (selected), 'Line Number (J)', 'Specific Item (Q)', and 'Specific Item Category (K)'. Includes 'Cancel', 'Back', and 'Next' buttons.
- Step 4:** 'Choose the amount or percentage of revenue you wish to adjust'. Shows 'Transaction Currency' as USD, 'Total Value of Selected Lines' as 200.00, and 'Adjustable Revenue' as 200.00. Radio buttons for 'All Adjustable Revenue (X)' (selected), 'Percentage of Total Value of Selected Lines (Y)', and 'Amount'.
- Step 5:** 'Amend the GL Date if required, and enter a reason for the revenue adjustment'. Shows 'GL Date' as 19-FEB-2014, 'Type' as Earn Revenue, and 'Reason' as Revenue Management Engine. Includes a 'Comments' text area with 'Just do it!!' and 'Cancel', 'Back', 'Finish' buttons.



# Example – Manual Recognition

Transaction Line

Number	Item	Description	Category	Amount	Scheduled	Unscheduled	Rule	Duration
1		Test Refund Contin		200.00	200.00	0.00	Immediate	1

Line Distributions

GL Date	Amount	% Class	Account
19-FEB-2014	200.00	100.00 Revenue	01-450-4110-0000-000
19-FEB-2014	<200.00>	-100.00 Unearned Revenue	01-000-2550-0000-000

Description: Operations-Sales West-Hardware-No Sub Account-No Product

Cancel Save



# Actions History

Revenue Accounting and Sales Credits (Vision Operations: USD) - Worldwide Communications, 12030

Transaction **Actions History**

Action Number	Date	Amount	Type	Reason	Comments	%	[ ]	From Salesperson	To Salesperson
1086	19-FEB-2014	200.00	Earn Revenue	Revenue Manag	Just do it!!				

Line Num	Item	Description	Category	Amount	Scheduled	Unscheduled	Rule	Duration
1		Test Refund Contingency		200.00	200.00	0.00	Immediate	1

Line Distributions

GL Date	Amount	%	Class	Account	Manually Updated	Action Number	[ ]
19-FEB-2014	200.00	100.00	Revenue	01-450-4110-0000-000	Yes	1086	
19-FEB-2014	<200.00>	-100.00	Unearned Reven	01-000-2550-0000-000	Yes	1086	

Description: **Operations-Sales West-Hardware-No Sub Account-No Product**



# Results from Transactions Workbench

- Distributions tab shows results

Distributions (Vision Operations)

Accounts For All Lines

Trans Line	Detail Line	Class	GL Account	GL Date	%	Distribution Amount [ ]
		Receivable	01-000-1210-0000-000	19-FEB-2014	100.0000	200.00
		Rounding Distribution	01-740-7827-0000-000	19-FEB-2014	100.0000	0.00
1		Revenue	01-450-4110-0000-000	19-FEB-2014	100.0000	200.00
1		Unearned Revenue	01-000-2550-0000-000	19-FEB-2014	-100.0000	<200.00>
1		Unearned Revenue	01-000-2550-0000-000	19-FEB-2014	100.0000	200.00



# Very Limited Reporting

- Contingency Based Deferred Revenue
  - Shows each transaction with a contingency
- Revenue Recognition
  - Shows totals based on transactions deferred or recognized in that run, but not totals across OU
- Missing – Status x Invoice Recognized/Unearned
  - MOS notes 1121944.1 and 1116934.1 – detailed discussion of tables with examples



# Poll Question



COGS



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# Summary

- COGS is now matched to Revenue – when revenue is recognized, COGS is recognized
- Applied to
  - Sales orders of both non-configurable and configurable items (Pick-To-Order and Assemble-To-Order)
  - Sales orders from customer facing op units where drop shipment is used when new accounting flow from 11.5.10 is used
  - RMAs that reference a sales order whose COGS is deferred
    - RMA will maintain the same COGS/Deferred COGS ratio



# Summary

- During “SO Issue transaction”
  - If SELLING\_OU = SHIPPING\_OU, deferred COGS is used and COGS account is reflected when revenue recognition happens
  - IF SELLING\_OU <> SHIPPING\_OU, if intercompany flow exists, checks if “Advanced Accounting” is enabled. If so, used deferred COGS, if not uses COGS
- Deferred COGS cannot be customized like COGS



# Setup

## ■ Navigation from Inventory

- Setup > Organizations > Parameters > (Tab) Other Accounts
  - Deferred COGS Account
  - In Upgrade, populated with COGS account, can be changed

The screenshot shows the 'Organization Parameters (M1)' window with the 'Other Accounts' tab selected. The window contains several sections of account numbers:

- Receiving Accounts:**
  - Purchase Price Variance: 01-520-5210-0000-000
  - Invoice Price Variance: 01-520-5220-0000-000
  - Inventory AP Accrual: 01-000-2220-0000-000
  - Encumbrance: (empty)
- Profit and Loss Accounts:**
  - Sales: 01-520-4110-0000-000
  - Cost of Goods Sold: 01-520-5110-0000-000
- Other Accounts:**
  - Project Clearance Account: 01-510-1570-0000-000
  - Deferred COGS Account: 01-520-1415-0000-000** (highlighted with a red box)
  - Cost Variance Account: (empty)
  - LCM Variance Account: (empty)
  - On-Hand Adjustment Account: (empty)



# Process

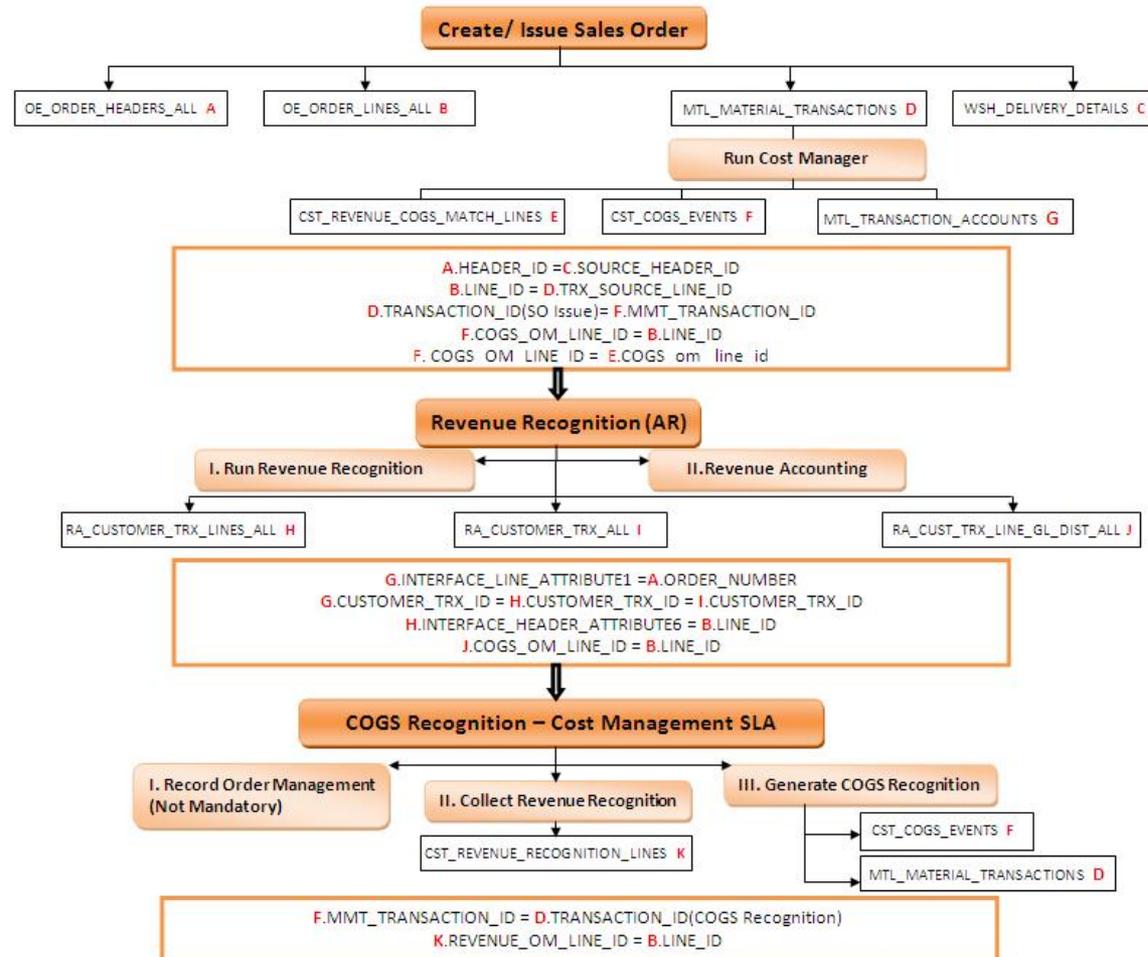
- Assumes item is defined, there is material on-hand, item has a cost, accounting rule of 3 months is defined and is assigned to the item
- Order is booked, picked, ship confirmed
  - Distribution of the SO issue is:
    - Credit to Inventory Valuation Account
    - Debit to Deferred COGS account
- Run AutoInvoice
- Recognize revenue in AR, 1/3 is recognized based on the accounting rule of 3 months

The screenshot shows the Oracle Master Item (V1) form. The Organization is V1 Vision Operations and the Item is Monthly Vision. The Description is Monthly Vision Subscription. The Invoicing tab is selected, showing the following settings: Invoicing Rule is 3 Months, Fixed, Non Def; Invoicing Rule is Advance Invoice; Output Tax Classification Code is 01-510-4110-0000-000; Sales Account is 01-510-4110-0000-000; and Payment Terms is blank. The form also shows checkboxes for Invoicable Item and Invoice Enabled, both of which are checked.



# Process – MOS note 1307906.1

## 1. COGS Data flow

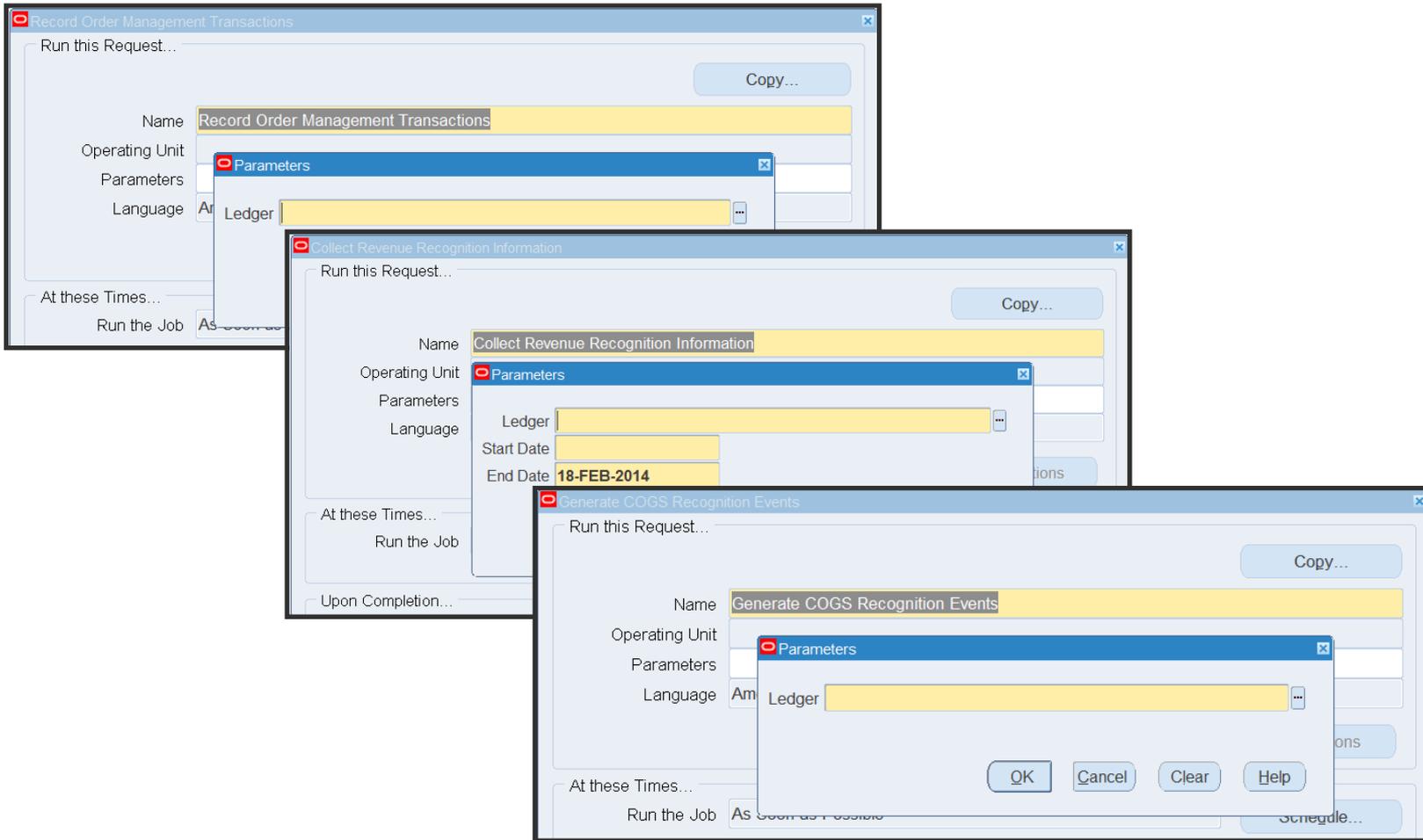


# Process

- Run Record Order Management Transactions
  - (Optional) Inserts uncosted SO / RMA Returns and inserts records in COGS tables
    - If Cost Manager has costed all transactions, not necessary
- Run Collect Revenue Recognition Information program
  - Collects changes in revenue recognition based on dates entered
- Run Generate COGS Recognition Events
  - Creates COGS recognition transaction where COGS recognition doesn't match revenue recognition
  - Navigation from Cost Management
    - COGS Recognition > Collect Revenue Recognition Information
    - COGS Recognition > Generate COGS Recognition Events



# Process



# Process

- View Results (from Cost Management)
  - View Transactions > Material Transactions, Distributions Tab
- Result (based on the revenue recognition rule)
  - Credit of 1/3 to Deferred COGS account
  - Debit of 1/3 to COGS account



# Process

- Periodic COGS Revenue Matching Report
- COGS Revenue Matching Report
  - Displays Earned/Unearned Revenue and COGS amounts and accounts based on parameters
    - Display Matched Lines
      - Yes – restrict to matched revenue/COGS lines
      - No – shows matched and unmatched

Sales Order		65116		Customer		Computer Service and Rentals									
Order Date		08-MAR-06		Currency		USD									
Order		Invoice			Sales Order Revenue					Cost of Goods Sold				Accounts	
Line	Quantity	Number	Line	Item	Earned	Unearned	Unbilled	Total	%	Earned	Deferred	Total	%	COGS	Deferred COGS
1	6	10031111	1	KC_COMP1	\$0	\$1,200	\$0	\$1,200	0.0%	\$0	\$780	\$780	0.0%	01-520-5110-000	01-520-5110-0000
<b>Subtotal</b>		6			\$0	\$1,200	\$0	\$1,200	0.0%	\$0	\$780	\$780	0.0%		

Name: COGS Revenue Matching Report  
 Operating Unit: Vision Operations  
 Parameters:

Period:

Sales Order Issue Date From:

Sales Order Issue Date To:

Display Matched Lines:  Yes

Tolerance Amount:

OK Cancel Clear Help

Name: Periodic COGS Revenue Matching Report  
 Parameters:

Legal Entity:

Cost Type:

Cost Group:

Period:

Sales Order Issue Date From:

Sales Order Issue Date To:

Display Matched Lines:  Yes

OK Cancel Clear Help



# References



# More Info – Revenue Recognition

- My Oracle Support
  - 1116934.1 – How to Setup and Troubleshoot Invoicing Rules and Accounting Rules
  - 1121944.1 – Understanding and Troubleshooting Revenue Recognition in Oracle Receivables
  - 1130963.1 – Understanding and Troubleshooting Event-Based Revenue Management
- Receivables Users Guide Release 12.1 (Part No. E13622-02), Chapter 3 – Revenue Management



# More Info – COGS

- My Oracle Support
  - 1314335.1 – COGS/Deferred COGS common problems
  - 416678.1 – R12: Deferred COGS Accounting
  - 567261.1 – COGS: New Process for Cost of Goods Sold
  - 867912.1 – COGS and DCOGS Workflow
  - 580360.1 – R12: Can We Customize The Deferred COGS Account?
  - 747638.1 – How To Define Inventory Cost of Goods Sold Account Workflow?
  - 1060202.1 – COGS and DCOGS Recognition Accounting Useful Tips
  - 1307906.1 – COGS Dataflow and Diagnostics [Video]
  - 1607921.1 – FAQ in COGS / DCOGS





[Karen.Brownfield@Infosemantics.com](mailto:Karen.Brownfield@Infosemantics.com)

